



General Assembly

January Session, 2013

Amendment

LCO No. 5848

SB0020305848SR0

Offered by:

SEN. KISSEL, 7th Dist.

To: Subst. Senate Bill No. 203

File No. 242

Cal. No. 205

"AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR RENEWABLE ENERGY SOURCES."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subdivision (57) of section 12-81 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage and applicable to assessment years commencing on and after October*
6 *1, 2013*):

7 (57) [(a)] (A) Any Class I renewable energy source, as defined in
8 section 16-1, or [any] hydropower facility described in subdivision (27)
9 of subsection (a) of section 16-1, installed for the generation of
10 electricity for private residential use or on a farm, as defined in
11 subsection (q) of section 1-1, provided such installation occurs on or
12 after October 1, 2007, and further provided such installation is for a
13 single family dwelling, a multifamily dwelling consisting of two to
14 four units or a farm, or any passive or active solar water or space
15 heating system or geothermal energy resource;

16 (B) For assessment years commencing on and after October 1, 2013,
17 any Class I renewable energy source, as defined in section 16-1,
18 hydropower facility described in subdivision (27) of subsection (a) of
19 section 16-1, or solar thermal or geothermal renewable energy source,
20 installed primarily for on-site generation or displacement of electricity,
21 provided (i) such installation occurs on or after January 1, 2010, (ii)
22 such installation is for commercial or industrial purposes, and (iii)
23 such source or facility is located in a distressed municipality, as
24 defined in section 32-9p, with a population between one hundred
25 twenty-five thousand and one hundred thirty-five thousand;

26 (C) For assessment years commencing on and after October 1, 2013,
27 any municipality may, upon approval by its legislative body or in any
28 town in which the legislative body is a town meeting, by the board of
29 selectmen, abate up to one hundred per cent of property tax for any
30 Class I renewable energy source, as defined in section 16-1,
31 hydropower facility described in subdivision (27) of subsection (a) of
32 section 16-1, or solar thermal or geothermal renewable energy source,
33 installed primarily for on-site generation or displacement of electricity,
34 provided (i) such installation occurs between January 1, 2010, and
35 December 31, 2013, (ii) such installation is for commercial or industrial
36 purposes, and (iii) such source or facility shall not be located in a
37 municipality (I) described in subparagraph (B) of this subdivision or
38 (II) with a population under fifty thousand;

39 (D) For assessment years commencing on and after October 1, 2014,
40 any Class I renewable energy source, as defined in section 16-1,
41 hydropower facility described in subdivision (27) of subsection (a) of
42 section 16-1, or solar thermal or geothermal renewable energy source,
43 installed primarily for on-site generation or displacement of electricity,
44 provided (i) such installation occurs on or after January 1, 2014, (ii) is
45 for commercial or industrial purposes and (iii) such source or facility
46 shall not be located in a municipality with a population under fifty
47 thousand;

48 [(b)] (E) Any person claiming the exemption provided in this

49 subdivision for any assessment year shall, on or before the first day of
 50 November in such assessment year, file with the assessor or board of
 51 assessors in the town in which such hydropower facility, Class I
 52 renewable energy source, solar thermal or geothermal renewable
 53 energy source or passive or active solar water or space heating system
 54 or geothermal energy resource is located, a written application
 55 claiming such exemption. Failure to file such application in the manner
 56 and form as provided by such assessor or board within the time limit
 57 prescribed shall constitute a waiver of the right to such exemption for
 58 such assessment year. Such application shall not be required for any
 59 assessment year following that for which the initial application is filed,
 60 provided if such hydropower facility, Class I renewable energy source,
 61 solar thermal or geothermal renewable energy source or passive or
 62 active solar water or space heating system or geothermal energy
 63 resource is altered in a manner which would require a building permit,
 64 such alteration shall be deemed a waiver of the right to such
 65 exemption until a new application, applicable with respect to such
 66 altered source, is filed and the right to such exemption is established as
 67 required initially;"

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on and after October 1, 2013</i>	12-81(57)